

UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF FLORIDA  
TAMPA DIVISION

In re:

Case No. 8:18-bk-01970-RCT  
Chapter 7

John Allan Wolding

Debtor(s).

/

**TRUSTEE'S APPLICATION TO EMPLOY  
ACCOUNTANT AND FOR AUTHORITY TO PAY ANY TAXES DUE**

Christine L. Herendeen Chapter 7 Trustee in the above-captioned case, seeks the authority of this court to employ an Internal Revenue Service Registered Tax Return Preparer with an Enrolled Agent designation, licensed by the Internal Revenue Service, as accountant (hereinafter referred to as "Accountant") for this Estate pursuant to Section 327 of the Bankruptcy Code, and to pay any taxes due, and states as follows:

1. The Trustee seeks to employ Larry S. Hyman C.P.A., 307 S. Boulevard, Suite B, Tampa, FL 33606 to prepare Federal tax returns for the Estate. The Trustee believes it is necessary to employ an Accountant for these services as a result of the sale of real property.

2. The Trustee has selected this accountant because he has the ability and experience to render the necessary assistance and he is qualified within the meaning of the Section 327 (a) through (f) of the Bankruptcy Code.

3. The Accountant has agreed to seek compensation that will range from \$95.00 to \$335.00 per hour depending on the billing rate of the personnel working on the task to be performed. Compensation is subject to approval of the court pursuant to Section 330 of the Bankruptcy Code. The Accountant will not be paid without an application to and an order from this Court.

4. The Accountant is a disinterested person within the meaning of Section 101(14) of the Bankruptcy Code. To the best of the Trustee's knowledge, the Accountant has no connection with the debtor, creditors, any other party in interest, their respective attorneys and accountants, or the United States Trustee.

5. The Trustee further seeks authority to pay any taxes due to the proper taxing authority as determined by the filing of the tax return(s), including quarterly taxes, if necessary.

**WHEREFORE**, Trustee request this Court authorize the employment of Larry S. Hyman, C.P.A. as Accountant in the capacity set forth above, to pay said accountant at the rates set forth above pursuant to further order of this Court, and payment of the taxes due to the proper taxing authority.

Dated: October 18, 2018

Respectfully submitted,

/s/ Christine L. Herendeen  
Christine L. Herendeen, Trustee  
P.O. Box 152348  
Tampa, FL 33684  
(813) 438-3833

**CERTIFICATE OF SERVICE**

I CERTIFY that on October 18, 2018, a true and correct copy of the foregoing has been provided electronically or by U. S. mail to:

U. S. Trustee, 501 E. Polk Street Suite 1200, Tampa, FL 33602

Christie D Arkovich, Law Offices of Christie D Arkovich, 1520 West Cleveland St,  
Tampa, FL 33606

John Alan Wolding, 15729 Scrimshaw Dr., Tampa, FL 33624

Larry S. Hyman, C.P.A., 307 S. Boulevard, Suite B, Tampa, FL 33606

/s/ Christine L. Herendeen  
Christine L. Herendeen

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**OATH OF ACCOUNTANT**

**Larry S. Hyman, C.P.A.**, hereby swears, deposes and states under penalty of perjury pursuant to provisions of 28 U.S.C. §1746 that the following statements are true and correct:

1. I am a certified public accountant licensed to practice public accountancy in the State of Florida.
2. I do not hold or represent an interest adverse to the estate, further
3. I am a member of the Region 21, Tampa, Florida panel of Chapter 7 Trustees.
4. I am a "disinterested person" as defined in Section 101(14). Under 101(14), such a person: is not a creditor, equity holder or insider; is not and has not within 2 years been a director, officer or employee of the debtor; and has no interest materially adverse to interest of the estate or any class of creditors or security holders, by reason of direct or indirect relationship to, connection with, or interest in, the debtor, or for any other reason, however
5. I am the trustee in other unrelated bankruptcy cases and I have been employed as accountant in other unrelated bankruptcy cases.

**DATED** this 16<sup>th</sup> day of October, 2018.



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Larry S. Hyman, C.P.A.  
P.O. Box 18625  
Tampa, Florida 33679  
E-mail: [Larry@larryhymancpa.com](mailto:Larry@larryhymancpa.com)